

October 7, 2014  
County Board of Equalization  
Neligh, Nebraska

The Antelope County Board of Supervisor's convened as a County Board of Equalization on Tuesday, October 7, 2014 at 9:04 AM in the County Supervisor's room, Antelope County Courthouse annex, Neligh, Nebraska. Meeting called to order by Chairman Schwager with the following board members responding to roll call: Bolling, Kerkman, Baker, Henery and Schwager. Williby appeared later. Chairman Schwager stated that the open meeting laws are posted on the east wall of the Supervisor's room with more copies available at the County Clerk's office.

Notice of the meeting was given in advance thereof by publication in the four county newspapers, legal newspapers printed and in general circulation in Antelope County, Nebraska as shown by proof of publication filed in the County Clerk's office. Agenda for said meeting was sent to all members of the County Board of Supervisor's.

Motion by Kerkman, seconded by Bolling to acknowledged and set the following levies based on a valuation of 2,304,294,913 for the 2014-2015 fiscal year. Those voting aye: Bolling, Brandt, Kerkman, Baker, Henery and Schwager. Nays none. Williby absent. Motion carried. **County: General** .144132; **Reappraisal** .000160; **Vets Aid** .000000; **Building** .001255; **New Law Enforcement Facility Bond** .020805; **Ag Society** .005850; **Airport Authority: General** .001550. Other levies set with varying valuations: **ESU #8** .012625; **Schools: Neligh-Oakdale School District #9** .791234; Special Building .137875; Capital Purpose Undertaking .051100; **Elgin Public School District #18** .450125; Building .030149; **NE Unified School District #1** .639140; **Orchard Elementary** .001299; **Orchard High School** .004943; **Clearwater Public School Capital Purpose Undertaking Fund** .019986; **NE Unified School District #1 Special Building** .020202; **Verdigre Bond** .196919.

Motion by Kerkman, seconded by Baker to acknowledge and approve the following Antelope County City and Village levies for the fiscal year of 2014/2015: **Cities and Villages: Brunswick: General** .450000; **Clearwater: General** .492761; **Elgin: General** .407136; Debt Service .065578; **Neligh: General** .485883; Debt Service .407299; **Oakdale: General** .489489; Debt Service .616462; **Royal: General** .449358; Debt Service .351887; **Orchard: General** .499965; Debt Service .092095. Those voting aye: Baker, Henery, Bolling, Brandt, Kerkman and Schwager. Nays none. Williby absent. Motion carried.

Motion by Henery, seconded by Kerkman to set the following Antelope County Rural Fire District Levies for fiscal year 2014/2015: **Rural Fire Districts: Brunswick: General** .020000; **Clearwater: General** .020000; **Elgin: General** .009346; **Neligh: General** .009604; Sinking .010397; Bond .003685; **Oakdale: General** .020000; **Orchard: General** .020000; **Tilden: General** .020000; Bond .015856. Those voting aye: Brandt, Kerkman, Baker, Henery, Bolling and Schwager. Nays none. Williby absent. Motion carried.

Motion by Henery, seconded by Brandt to set the following township levies for the fiscal year of 2014/2015: **Townships: Grant** .010362; **Burnett** .011908; **Elm** .016129; **Willow** .012649; **Crawford** .013720; **Bazile** .033206; **Cedar** .019258; **Oakdale** .025896; **Neligh** .016072; **Custer** .009944; **Ellsworth** .015281; **Eden** .015998; **Logan** .015694; **Elgin** .021973; **Ord** .007998; **Blaine** .018762; **Royal** .026742; **Verdigris** .018678; **Lincoln** .019596; **Stanton** .015821; **Clearwater** .019693; **Frenchtown** .008797; **Garfield** .027358; **Sherman** .029262. Those voting aye: Kerkman, Baker, Henery, Bolling, Brandt and Schwager. Nays none. Williby absent. Motion carried.

Received the Distress Warrant report from Antelope County Treasurer Sandy Knapp. Ms. Knapp reported that there was a total of \$10,818.46 in delinquent personal property tax as of November 1, 2013. The county had collected \$9,953.41 in delinquent taxes leaving a balance of \$865.05 uncollected as of this date. Ms. Knapp asked the county board to strike the distress warrant for Cory Allemang in the amount of \$256.45 due to the building used for the Neligh Lockers has been torn down and there is no personal property left to collect the delinquent tax from. Motion by Kerkman, seconded by Bolling to strike the distress warrant of Cory Allemang in the amount of \$256.45 due to there is no personal property left to collect from. Those voting aye: Henery, Bolling, Brandt, Kerkman, Baker and Schwager. Nays none. Williby absent. Motion carried.

Antelope County Treasurer Sandy Knapp presented the county board with the 2014 Delinquent Tax List report. A committee of Supervisors Bolling, Kerkman and Schwager was set to review the Delinquent Tax List report to decide which properties need to be sold on tax sale and report back to the other board members.

Recessed at 9:15 to convene as a regular board; reconvened as a board of equalization at 11:45 AM.

Supervisor Williby appeared at 9:20 AM.

The following tax list corrections were submitted by Antelope County Assessor Heather McWhorter. Motion by Henery, seconded by Williby to accept the 72 tax list corrections as submitted by Antelope County Assessor Heather McWhorter. Those voting aye: Bolling, Brandt, Kerkman, Baker, Williby, Henery and Schwager. Nays none. Motion carried.

L J Beckman, Inc., Parcel 4196 – 2013 sold part of parcel – original tax 5,867.42 – corrected 4,183.42; Joseph & Lori Beckman Parcel 419601 – Purchased in 2013 but sale wasn't entered - corrected tax 1,734.02; Joe Funk Construction Parcel 991214 – filed personal property late – original tax 23.08 – corrected tax 28.86; Funk Bros

Equipment – Parcel 991406 – filed personal property late with corrections – original tax 168.54 – corrected tax 156.84; Edwin Miller Parcel 990937 – sold property moved out of county July 2012 – original tax 25.08 – corrected tax 0.00; Gary and Lori Beckman Parcel 427101 – purchased land in 2013 – sale wasn't entered original tax 0.00 – corrected tax 595.00; Leonard and Ann Beckman Parcel 4271 – sold land in 2013 sale wasn't entered – original tax 5,424.28 – corrected tax 4,771.76; Steven and Kathleen Beckman Parcel 426501 – bought land sale wasn't entered – original tax 0.00 – corrected tax 1,559.26; LJ Beckman Inc. Parcel 4265 – sold part of parcel in 2013 – original tax 6,151.12 – corrected tax 4,627.84; DeWayne Voborny Parcel 544 – denial letter received from State income to high – original tax 0.00 – corrected tax 976.20; Barbara Murray Parcel 838 – 2012 Homestead denied by State, filed appeal for Barbara and State agreed to pay – original tax 0.00 – corrected tax 269.00; Ramon Brandt Parcel 579 – 2012 Homestead denied by State – original tax 1,102.80 – corrected tax 1,923.84; Robert Schiltmeyer Parcel 920169 – correction to value of traded item due to 179 deduction (2012) – original tax 7,015.24 – corrected tax 6,361.52; Robert Schiltmeyer Parcel 920169 – correction to value of traded item due to 179 deduction (2013) – original tax 8,367.74 – corrected tax 6,182.04; Ron Bode Parcel 920770 – Kelly added items incorrectly – original tax 30.62 – corrected tax 0.00; Kirk Brozek Parcel 920204 – items added twice – original tax 1,817.54 – corrected tax 1,653.16; Tractor Ranch 2012 Parcel 921038 – licensed vehicle added in error original tax 9,247.86 – corrected tax 9,010.34; Tractor Ranch 2013 Parcel 921038 – licensed vehicle added in error – original tax 9,745.42 – corrected tax 9,580.26; Randy Christiansen Parcel 920428 – Doug failed to remove traded items – original tax 4,880.48 – corrected tax 4,413.10; Dennis McDonald Parcel 920571 – Doug incorrectly added trade in value to 179 deductions – original tax 7,509.76 – corrected tax 6,483.62; William Lyon Parcel 422 – filed appeal at 85% approval, appeal approved at 100% - original tax 7,905.00 – corrected tax 0.00; Roman Hupp Parcel 3235 – correction to land per Kelly's conversation with Marsha at NRD – original tax 10,749.26 – corrected tax 10,218.80; Antelope Historical Society Parcel 36 – should have been permissive exemption – original tax 2,473.86 – corrected tax 0.00; Spieker Farms Parcel 920152 – Doug added items twice – original tax 5,218.48 – corrected tax 3,966.04; Steven Belik Parcel 2514 – deed cut incorrectly fixed error – original tax 2,120.12 – corrected tax 105.80; John Ferguson Parcel 251401 – split incorrectly from deed see John Ferguson Parcel 2514 – original tax 0.00 – corrected tax 4,635.94; Roy Winger Parcel 828 – State changed exemption from 100% to 55% - original tax 1,458.20 – corrected tax 2,254.56; Nebraskalink Holdings Parcel 990990 – 991365 filed amended 2012 IRS return – original tax 698.12 – corrected 391.46; Nebraskalink Holdings Parcel 990990 – 991365 filed amended 2013 IRS tax return – original tax 474.10 – corrected tax 253.00; Richard Evans Parcel 8182 – requested of Kelly 12/2013 to remove mobile home, was not completed – original tax 71.76 – corrected tax 0.00; Elmer Ebel Parcel 9212 – Knox County notified us to add pivot in 2013, was incorrect, pivot is in Knox County – original tax 2,767.90 – corrected tax 306.94; Doug Dilly Parcel 4589 – Doug changed from Neligh Township to Neligh City incorrectly - original tax 14,563.02 – corrected tax 8,835.68; Albert Schindler Parcel 4590 – Doug changed from Neligh Township to Neligh City incorrectly – original tax 45.18 – corrected tax 27.40; James Schrader Parcel 458601 – Doug changed from Neligh Township to Neligh City incorrectly – original tax 4.32 – corrected tax 2.62; James Schrader Parcel 4585 – Doug changed from Neligh Township to Neligh City incorrectly - original tax 1,135.66 – corrected tax 1,098.54; Lyle Juracek Parcel 4586 – Doug changed from Neligh Township to Neligh City incorrectly – original tax 20.08 – corrected tax 12.20; Ryan Schwager Parcel 8547 – 2012 tax statement not populated, had to tax roll correct to generate total – original tax 0.00 – corrected tax 300.66; Terry Held Parcel 8077 – 2012 tax statement not populated, had to tax roll correct to generate total – original tax 0.00 – corrected tax 297.24; Jason Krebs Parcel 8183 – 2012 tax statement not populated, had to tax roll correct to generate total – original tax 0.00 – corrected tax 145.38; Jackie Knievel Parcel 4587 – Doug changed from Neligh Township to Neligh City incorrectly – original tax 1,136.88 – corrected tax 649.68; Arthur Tanderup Parcel 921054 – correction to personal property – original tax 395.66 – corrected tax 418.10; Arthur Tanderup Parcel 921054 – correction to personal property – original tax 602.10 – corrected tax 395.66; Harold Klein Parcel 311 – correction due to omission – original tax 0.00 – corrected tax 0.00 – corrected value 16,470.00; John Ferguson Parcel 251401 – house on wrong parcel – original tax 4,635.94 – corrected tax 24.62. No dollar amounts given for the following corrections: Jeff Macke Parcel 203100 – adjustment to effective age; James P. Meuret Parcel 205700 – correction to age of home after talking to James; Raymond Schoenauer Parcel 204400 – quality wrong; Michael Schmitt Parcel 191600 – labeled incorrectly as dry land, changed to grass; Raymond Haskin Parcel 167600 – Kelly changed effective age; Raymond Haskin Parcel 167700 – Kelly changed effective age; Charles Eggers Parcel 190700 – basement area changed, Kelly changed quality and effective age – changed back; Kenneth Schwenn Parcel 41700 – exterior siding type corrected; Jeffrey Koutnik Parcel 50800 - functional due to condition of house, going to tear down; James Bolling Parcel 81000 – barn depreciated changed by Doug from 80% to 24%; Dean Smith and others Parcel 18100 – Doug changed effective age; Denise Steen Parcel 58000 – no basement finish, remodel in 2012 was external only; Big Red Motor Sports Parcel 2100 – Kelly removed buildings that still remained; Nickolas Henn Parcel 36700 – basement finish changed incorrectly; Russell Parr Parcel 10800 per taxpayer no finish in basement; Jane Ruterbories Parcel 44200 – does not have finished basement, changed incorrectly by Doug; Jeff Gossman Parcel 36500 – basement not finished, only 50% complete 1/1/2014; Clint Meis Parcel 69600 – verified remodel and basement with taxpayer; Jon Ferguson II Parcel 26700 – age incorrect on house, corrected after contact with taxpayer; Lyle Meis Parcel 41200 – garage is not 2013, is a remodel of a 1950 garage, house is not livable; Lyle Miller Parcel 39300 – had as stick built quality, actually modular home bricked over per Lyle; Robert Wanek Parcel 16700 – corrected effective age after talking with homeowner; Anita Miller Parcel 41300 – corrected value after talking with Leonard; Kenneth Carr Parcel 34700 – effective age corrected back; Steve Harris Parcel 124300 – not livable, Jennie inspected; Dawn Smith Parcel 232700 – change quality back to fair from average; James Meyer Parcel 227400 – effective age and quality changed by Doug; Raymond Clerk Parcel 244600 – quality too high, adjusted after contact with taxpayer; John Ferguson Parcel 251401 – split incorrectly on deed, said she spoke to Kelly and was supposed to be fixed; Keith Doescher Parcel 235500 – basement finish was wrong; Duane Risinger Parcel 234900 – not livable, per taxpayer; LaVelle McFarland Parcel 105300 – per taxpayer adjusted value to original (prior reduced in ½ per external inspection); Gilbert Splittgerber Parcel 403001 – creek wider, changed after contact with Gilbert; Roger Synovec Parcel 405500 – outbuilding incorrect; Keith Wortman

Parcel 397500 – added 10 acres waste per Keith, FSA aerials; Steven Olson Parcel 402800 – combined IOLL grain bins with parcel per Steve; Randy Reinke Parcel 593900 – small spot of waste; Dan Olson Parcel 589001 – grain bins not usable, adjusted value; Dwight Hoffman Parcel 580200 – grain bin age incorrect; William Mescher Parcel 325701 – Kelly had river labeled as rec, changed to correct classification; Gladys Praeuner Parcel 335700 – dryland to grass on west side per taxpayer; David Beckman Parcel 428100 – buildings removed in 2013; Gary Beckman Parcel 853800 – grain bin depreciation wrong; Keith Heithoff Parcel 416800 – house is modular, not stick built per Keith, in office; Floyd Henn Parcel 674000 – changes to land use; Merlin Boling Parcel 677501 – basement finish incorrect; Darrell Doerr Parcel 373800 – basement square footage incorrect; JEM Farms LLC Parcel 485601 – Kelly raised buildings, Pat said turkey barns not used, pieces removed not function able, 50% depreciation added; Neil Werkmeister Parcel 484500 – house not livable, used as storage per Neil and Cindy; Merle Cheyney Parcel 516500 – corners are now grass, not dry per Merle; Allen Walton Parcel 516400 – correction of deed; Wilfred Arehart Parcel 560500 – added trees per taxpayer; Darrell Crabtree Parcel 502400 – shop being removed; Darrell Crabtree Parcel 502700 – added trees to north per Carol; Darrell Crabtree Parcel 497700 – changed some irrigation to dry per Carol, pivot doesn't make full circle; Raymond Clark Parcel 711600 – bins not usable, planning to remove before first of year; Tate Heiss Parcel 699201 – basement square footage adjusted after contact with Tate; Michael Blocher Parcel 314500 – 50 acres of dryland should have been grass; Christopher Barr Parcel 313700 – changed from CRP to grass; Gordon Baker Parcel 471700 – labeled more trees from grass; Allen Haines Parcel 465900 – changed depreciation back on buildings; Edward Hemenway Parcel 472601 – basement finish incorrect; Dale Pelster Parcel 466000 – Kelly, Doug seen measuring building by Pam. No building permit on file, changed depreciation on building without reason. I changed back after taxpayer conversation; Dennis Flenniken Parcel 465000 – Kelly changed depreciation on building for unknown reason, increased value approximately \$7,000, corrected; Warren Finkral Parcel 429302 – factor due to landlocked piece along river; Darrell Miller Parcel 446800 – land change from dry to grass after talking to Darrell; Darrell Miller Parcel 446400 – added some waste per Mr. Miller; Dale Stelling Parcel 721800 – Doug changed effective age; John Sehi Parcel 646100 – added trees after talking to Jack; Max Wilkinson, Jr. Parcel 655701 – grain bin ages wrong; Max Wilkinson, Jr. Parcel 835100 – grain bid ages wrong; Thomas D. Rakow Parcel 366000 – dryland should be grass.

Motion by Williby, seconded by Henery to adjourn as a Board of Equalization. Those voting aye: Brandt, Kerkman, Baker, Williby, Henery, Bolling and Schwager. Nays none. Motion carried.

Meeting adjourned at 11:49 AM

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: \_\_\_\_\_  
Chairman County Board of Equalization

Attest: \_\_\_\_\_  
Antelope County Clerk